POWER OF ATTORNEY TO PROSECUTE APPLICATIONS BEFORE THE USPTO

I hereby revoke all previous powers of attorney given in the application identified in the attached statement under 37 CFR 3.73(b).					
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OR					
Practitioner(s) named below (if more than ten patent practitioners are to be named, then a customer number must be used):					
	Name	Registration			Registration
		Number			Number
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as attorno	u(a) or agent(a) to represent the sunday to the	22.25.2 22.25.2 23.25.2 23.25.2			
as attorney(s) or agent(s) to represent the undersigned before the United States Patent and Trademark Office (USPTO) in connection with any and all patent applications assigned only to the undersigned according to the USPTO assignment records or assignment documents attached to this form in accordance with 37 CFR 3.73(b).					
Please change the correspondence address for the application identified in the attached statement under 37 CFR 3.73(b) to:					
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Assignee Name and Address:					
KANEKA CORPORATION 2-4, Nakanoshima 3-chome, Kita-ku, Osaka-shi,					
Osaka 530-8288 Japan					
A copy of this form, together with a statement under 37 CFR 3.73(b) (Form PTO/SB/96 or equivalent) is required to be					
filed in each application in which this form is used. The statement under 37 CFR 3.73(b) may be completed by one of the practitioners appointed in this form if the appointed practitioner is authorized to act on behalf of the assignee,					
and must identify the application in which this Power of Attorney is to be filed.					
SIGNATURE of Assignee of Record					
The individual whose signature and title is supplied below is authorized to act on behalf of the assignee					
Signature	Mamoru Ishidas			_{Dale} September	14,2010
Name	MAMORU ISHIDA			Telephone +81-6-6	226-5278
Title	GENERAL MANAGER				

This collection of information is required by 37 CFR 1.31, 1.32 and 1.33. The information is required to obtain or retain a benefit by the public which is to file (and by the USPTO to process) an application. Confidentiality is governed by 35 U.S.C. 122 and 37 CFR 1.11 and 1.14. This collection is estimated to take 3 minutes to complete, including gathering, preparing, and submitting the completed application form to the USPTO. Time will vary depending upon the individual case. Any comments on the amount of time you require to complete this form and/or suggestions for reducing this burden, should be sent to the Chief Information Officer, U.S. Patent and Trademark Office, U.S. Department of Commerce, P.O. Box 1450, Alexandria, VA 22313-1450. DO NOT SEND FEES OR COMPLETED FORMS TO THIS ADDRESS. SEND TO: Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450.

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The information provided by you in this form will be subject to the following routine uses:

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